

FOR THE DISTRICT OF NEW JERSEY

BUCHANAN INGERSOLL & ROONEY PC
A Pennsylvania Corporation
550 Broad Street, Suite 810
Newark, New Jersey 07102
(973) 273-9800
Attorneys for Defendants

LOCHLAND D. JEFFRIES,

Plaintiff,

V.

CONTINENTAL AIRLINES, AND
MARGARET COULLARD PHILLIPS,

Defendants.

Civil Action No.:

NOTICE OF REMOVAL

To: United States District Court
District of New Jersey
M.L. King, Jr. Federal Bldg. & Courthouse
50 Walnut Street
Newark, New Jersey 07102

PLEASE TAKE NOTICE THAT defendants Continental Airlines, Inc. (incorrectly named as “Continental Airlines” and hereinafter referenced as “Continental”) and Margaret Coullard Phillips (“Phillips”) are hereby removing the above-styled action, filed on or about March 19, 2007 in the Superior Court of New Jersey, Law Division, Essex County, bearing Docket No. ESX-L-002337-07, to this Court pursuant to 28 U.S.C. §1331, et seq. In support of this Notice, Continental Airlines, Inc. says:

1. On or about March 19, 2007, plaintiff filed in the Superior Court of New Jersey, Law Division, Essex County, a *pro se* “Verified Complaint of Breach of Employment Contract”

2. On or about March 19, 2007, Continental received by mail at its facility at Newark International Airport an un-filed “courtesy copy” of the purported Complaint. Phillips was not sent a “courtesy copy” of the purported Complaint. Plaintiff’s materials were received by the Legal Department at Continental’s Houston, Texas headquarters on or about April 3, 2007.

3. Neither Continental nor Phillips has been served with a Summons as required by New Jersey Court Rule 4:4-3.

4. Plaintiff's Complaint should be removed to this Court because the claims therein unquestionably arise under federal tax law, in particular, the Internal Revenue Code and its accompanying guidelines.

5. Although styled as a common-law breach of contract claim, plaintiff's Complaint asserts that his rights under various provisions of federal tax law have been violated. Plaintiff asserts that his employer, Continental, acted improperly by withholding federal income tax monies. Plaintiff specifically cites the portions of the Internal Revenue Code and Code of Federal Regulations he believes have been violated, or have been misinterpreted by defendants to his detriment. (*See* Compl. ¶¶ 3, 4, 6).

6. Plaintiff's Complaint is one of federal tax protest, as it asserts claims arising under the laws of the United States. As such, it may properly be removed to this Court pursuant to 28 U.S.C. §1441(b).

7. Defendants Continental and Phillips join in this removal. Defendants Continental and Phillips reserve all defenses to the Complaint. Defendants Continental and Phillips specifically reserve their rights to challenge sufficiency of process and/or sufficiency of service of process, and defendant Phillips reserves her right challenge jurisdiction over her person.

8. Pursuant to Local Civil Rule 5.2, and this District's Electronic Case Filing Policies and Procedures, as amended October 1, 2006, this pleading is being filed electronically via CM/ECF.

9. Copies of this Notice of Removal shall forthwith be served upon plaintiff and the Clerk of the Superior Court of New Jersey, Law Division, Essex County, from which this matter is removed.

WHEREFORE, defendants pray that this action proceed in this Court as an action properly removed hereto.

BUCHANAN INGERSOLL & ROONEY PC

/s/ Rosemary J. Bruno
Rosemary J. Bruno
550 Broad Street, Suite 810
Newark, New Jersey 07102
Attorneys for Defendants

Dated: April 16, 2007

CERTIFICATE OF SERVICE

On this date, I caused copies of the foregoing Notice of Removal to be served by
overnight delivery upon:

Lochland D. Jeffries
P.O. Box 207
West Ossipee, New Hampshire 03890

and

Clerk, Superior Court of New Jersey
Law Division – Essex County
50 West Market Street
Newark, New Jersey 07102

/s/ Christopher J. Dalton
Christopher J. Dalton

Newark, New Jersey
April 16, 2007

EXHIBIT A